

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2096 – SB 1965

March 2, 2011

SUMMARY OF BILL: Requires the Commissioner of Revenue to post on its website any cost-of-living adjustments made to deductibles and out-of-pocket expense limits under the Health Savings Account Act.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Any increase in state expenditures to post cost-of-living adjustments to the Department of Revenue's website can be accommodated within existing resources without an increased appropriation or a reduced reversion.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/rnc